

Senate Amendment 3301

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1 1 Amend House File 882, as amended, passed, and
1 2 reprinted by the House, as follows:
1 3 #1. Page 48, by inserting after line 26, the
1 4 following:
1 5 <DIVISION ____
1 6 FIRE PROTECTION SERVICES
1 7 Sec. _____. LEGISLATIVE FINDINGS. The general
1 8 assembly finds that fire protection services provided
1 9 by a city benefit all improved properties within such
1 10 city, including properties that are exempt from
1 11 taxation, by lowering the cost of property insurance
1 12 and by protecting the life and safety of the occupants
1 13 of such property.
1 14 The general assembly further finds that cities in
1 15 Iowa face increasing security demands and costs for
1 16 protection of property. Cities need an innovative
1 17 means to finance the increased costs of fire
1 18 protection services. Fire protection service
1 19 districts, as authorized by this Act, may enable
1 20 cities to better finance fire protection services.
1 21 Sec. _____. Section 384.1, Code 2005, is amended to
1 22 read as follows:
1 23 384.1 TAXES CERTIFIED.
1 24 A city may certify taxes to be levied by the county
1 25 on all taxable property within the city limits, for
1 26 all city government purposes. However, the tax levied
1 27 by a city on tracts of land and improvements thereon
1 28 used and assessed for agricultural or horticultural
1 29 purposes, shall not exceed three dollars and three-
1 30 eighths cents per thousand dollars of assessed value
1 31 in any year. Improvements located on such tracts of
1 32 land and not used for agricultural or horticultural
1 33 purposes and all residential dwellings are subject to
1 34 the same rate of tax levied by the city on all other
1 35 taxable property within the city. A city's tax levy
1 36 for the general fund shall not exceed eight dollars
1 37 and ten cents per thousand dollars of taxable value in
1 38 any tax year, except for the levies authorized in
1 39 section 384.12. A city's tax levy for the general
1 40 fund shall not include a levy for fire protection
1 41 service expenditures in a fiscal year in which a fire
1 42 protection service district has been established
1 43 pursuant to section 384.84B and a fire protection
1 44 service charge is being imposed.
1 45 Sec. _____. Section 384.24, subsection 2, Code 2005,
1 46 is amended by adding the following new paragraph:
1 47 NEW PARAGRAPH. m. Fire protection service
1 48 district.
1 49 Sec. _____. NEW SECTION. 384.84B FIRE PROTECTION
1 50 SERVICE DISTRICT.
2 1 1. a. The governing body of a city may by
2 2 ordinance declare that all of the improved properties
2 3 within the city comprise a fire protection service
2 4 district to establish, impose, adjust, and provide for
2 5 the collection of a fire protection service charge for
2 6 fire protection service. The ordinance may prescribe
2 7 a formula to compute the service charge, which may
2 8 include criteria and standards that allocate the
2 9 aggregate amount of the fire protection service
2 10 expenditures budgeted for the fiscal year to all of
2 11 the improved properties within the city, including
2 12 properties which are totally or partially exempt from
2 13 taxation under chapter 404, section 427.1, to the
2 14 extent permitted by law, or section 427B.1. The
2 15 service charge shall become effective for the fiscal
2 16 year beginning July 1 following the final adoption of
2 17 the ordinance.
2 18 b. Real property subject to a fire protection
2 19 service charge, which property is exempt from property
2 20 taxation, shall be valued and assessed as required in
2 21 section 427.1, subsection 18, and in accordance with
2 22 chapter 441, and the owner or other persons as
2 23 authorized by chapter 441 are entitled to protest any
2 24 assessment and take appeals in the same manner as any

2 25 taxpayer.
2 26 2. All amounts collected from the fire protection
2 27 service charge imposed under this section shall be
2 28 expended exclusively for the budgeted fire protection
2 29 service expenditures authorized by the governing body.
2 30 A city shall not expend tax receipts from the city's
2 31 tax levy for the general fund on fire protection
2 32 service during any fiscal year in which the fire
2 33 service charge is imposed.
2 34 3. Each city imposing a fire protection service
2 35 charge shall provide a copy of the adopted ordinance
2 36 to the city finance committee and thereafter provide
2 37 other information regarding the fire protection
2 38 service charge as the committee may request to enable
2 39 the committee to evaluate the effectiveness of the
2 40 financing method authorized in this section.
2 41 4. Fire protection service charges imposed
2 42 pursuant to this section, if not paid as provided by
2 43 ordinance of the council, are a lien upon the property
2 44 or premises served by the fire protection services
2 45 upon certification to the county treasurer that
2 46 charges are due.
2 47 Sec. _____. APPLICABILITY. This division of this
2 48 Act applies to a city adopting an ordinance to
2 49 establish a fire protection service district on or
2 50 after July 1, 2006.>
3 1 #2. Title page, line 2, by inserting after the
3 2 word <fees,> the following: <authorizing a fire
3 3 protection service charge on real property,>.
3 4 #3. Title page, line 3, by striking the word
3 5 <retroactive>.
3 6 #4. By renumbering as necessary.
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3 9
3 10 MATT McCOY
3 11 HF 882.215 81
3 12 eg/sh/4767